

Determination
of tonnage.

(4) The tonnage of each such motor-propelled vehicle, truck, tractor, trailer, or semi-trailer taxed under sections two and three of this section shall be determined by the manufacturer's rated carrying capacity; and if not rated by the manufacturer, then the tonnage shall be determined by the Commissioner of Revenue or his duly authorized deputy.

No overloading
allowed till
payment of tax
for such over-
load.

(5) No person, firm, or corporation shall haul, carry, or transport, a greater load upon any motor-propelled vehicle, truck, tractor, trailer, or semi-trailer, licensed under this section than the manufacturer's rated carrying capacity, until and when a license is applied for and obtained from the Commissioner of Revenue and the tonnage has been paid for such overload.

Usual automobile
license taxes to
be paid in
addition to
above.

(6) The license tax imposed in this section shall not exempt such motor vehicles, trucks, tractors, trailers, or semi-trailers from being subject to the payment of the license tax imposed by Article III, Chapter 55, Section 2612 of the Consolidated Statutes, and amendments thereto.

Failure to
comply with
section made
misdemeanor.

Punishment.

(7) Any person, firm, or corporation failing, refusing, or neglecting to comply with or violating any of the provisions of this section shall be guilty of a misdemeanor, and fined not less than fifty dollars (\$50), nor more than five hundred dollars (\$500) and/or imprisoned in the discretion of the court.

Counties may
not levy tax,
but cities and
towns may.

(8) Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of that levied by the State.

SEC. 166. *Tax on Seals Affixed by Officers.*

Tax on certain
official seals.

Exceptions.

For State seal
on any commis-
sion, \$2.50.

Whenever the Seal of the State, of the State Treasurer, the Secretary of State, or of any other public officer required by law to keep a seal (not including clerks of courts, notaries public, and other county officers) shall be affixed to any paper, the tax, to be paid by the party applying for same, shall be as follows:

For the Great Seal of the State, on any commission. . . . \$2.50

On extradition
papers, same as
that charged
this State in
State making
requisition.

For the Great Seal of the State on warrants of extradition for fugitives from justice from other States, the same fee and seal tax shall be collected from the State making the requisition which is charged in this State for like service.

Seal of State
Department, \$1.
Of State
Treasurer, \$1.
Tax for a
scroll, same as
for seal.

For the seal of the State Department, to be collected by the requisition which is charged this State for like service.
For the seal of the State Treasurer, to be collected by him. 1.00
For a scroll, when used in the absence of a seal, the tax shall be on the scroll, and the same as for the seal.